In the Supreme Court of the United States

OCTOBER TERM, 1967

No. 1364

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

SUGAR DADDY, INC., ET AL.

PETITION FOR REHEARING

On June 17, 1968, the Court denied our petition for certiorari herein. That petition was filed solely to protect the revenue in the event that this Court granted certiorari in *Weinberg* v. *Commissioner,* No. 1389, October Term 1967, where certiorari also was denied on June 17.

We have been informally advised that a petition for rehearing will be filed in *Weinberg.* To protect the revenue, the Commissioner of Internal Revenue requests a rehearing of the denial of certiorari in this matter, but only if a petition for rehearing is filed and granted in *Weinberg.* See Section 7481(2)(B) of the Internal Revenue Code and *R. Simpson & Co.* v. *Commissioner,* 321 U.S. 225. If no petition for rehearing is filed in *Weinberg,* or if such petition, if

313-418—68

filed, is denied, this petition for rehearing should be denied.

Respectfully submitted.

ERWIN N. GRISWOLD,
Solicitor General.

JULY 1968.

CERTIFICATE OF COUNSEL

Pursuant to Rule 58(2) of the Rules of this Court, I hereby certify that this petition for rehearing is presented in good faith and not for delay and is limited to intervening circumstances of substantial or controlling effect.

ERWIN N. GRISWOLD,
Solicitor General.

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